

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF MISSOURI

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 45-1136654

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

45 Progress Parkway
Maryland Heights, MO 63043

Number, Street, City, State & ZIP Code

Saint Louis

County

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.ofallonbrewery.com

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
Name

Case number (if known)

7. Describe debtor's business A. *Check one:*

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. *Check all that apply*

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

7225**8. Under which chapter of the Bankruptcy Code is the debtor filing?** *Check one:*

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. *Check all that apply:*

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

Debtor **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor Relationship
District When Case number, if known

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

- ☐ It needs to be physically secured or protected from the weather.

- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- ☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes. Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☐ 1-49

☒ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000

☒ \$1,000,001 - \$10 million

☐ \$500,000,001 - \$1 billion

Debtor

Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC

Case number (if known)

Name

☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

Debtor **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC** Case number (if known) _____
Name**Request for Relief, Declaration, and Signatures****WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **June 12, 2023**
MM / DD / YYYY**X /s/ James Gorczyca**

Signature of authorized representative of debtor

James Gorczyca

Printed name

Title **Manager****18. Signature of attorney****X /s/ Spencer Desai**

Signature of attorney for debtor

Date **June 12, 2023**

MM / DD / YYYY

Spencer Desai

Printed name

The Desai Law Firm

Firm name

**13321 North Outer Forty Road
Suite 300
Chesterfield, MO 63017**

Number, Street, City, State & ZIP Code

Contact phone **314-666-9781**Email address **spd@desailawfirmllc.com****39877 MO**

Bar number and State

O'Fallon Brewery
Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	43,485.62
Accounts Receivable	135,562.91
Other Current Assets	<u>756,170.55</u>
Total Current Assets	935,219.08
Fixed Assets	3,296,831.07
Other Assets	
Accumulated Amortization	-241,275.75
Loan Closing Costs	111,951.14
Security Deposit	5,640.00
Trademarks	<u>74,486.00</u>
Total Other Assets	<u>-49,198.61</u>
TOTAL ASSETS	<u><u>4,182,851.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	818,133.86
Credit Cards	122,294.80
Other Current Liabilities	
Note Due to Grey Eagle	100,000.00
Capital Lease Navitas 2021	11,478.83
Capital Lease-Hitachi 2021	9,192.70
Capital Lease-Leaf	11,506.88
Capital Lease-Bryn Mawr	10,722.44
Capital Lease-Midland	11,714.81
Capital Lease Byline Financial	2,434.54
Capital Lease Asset Fin MAC Cur	36,539.02
Capital Lease CIT 2020 Curr	17,084.90
Capital Lease Navitas 2020 Curr	2,782.96
Interest Due AWN	646,262.00
Capital Lease Hitachi-Current	20,015.85
Capital Lease Crestmark-Current	7,033.62
Rent Due to Salt Creek Current	145,596.95
Personal Property Tax Current	86,189.86
Accrued Expenses	4,054.87
Accrued Interest Due to JG	48,000.00
Accrued Personal Property Tax	24,000.00
Ardaugh Current Liability	37,189.16
Customer Deposits	55,626.21
Loan MWRB Equipment-Current	76,837.08
Note due to TLC-Current	7,598.96
O'Bar Gift Card Liability	3,495.28
Payroll Liabilities	23,653.36
Sales Tax Payable	42,156.88
Tips Payable	4,606.77
Tips-Srv Chg Payable House Pool	<u>9,634.18</u>
Total Other Current Liabilities	<u>1,455,408.11</u>
Total Current Liabilities	<u>2,395,836.77</u>
Long Term Liabilities	
Economic Injury Disaster Loan	494,249.00

O'Fallon Brewery**Balance Sheet**

As of April 30, 2023

	Apr 30, 23
Capital Leases - Equipment	
Capital Lease-Navitas 2021	26,988.44
Capital Lease-Hitachi 2021	32,392.59
Capital Lease-LEAF Financial	27,664.18
Capital Lease-Bryn Mawr	30,324.39
Capital Lease-Midland	26,084.66
Capital Lease -Byline	5,164.35
Capital Lease Asset Finance MAC	38,371.31
Capital Lease CIT 2020	14,330.98
Capital Lease-Navitas 2020	3,754.01
Capital Lease AWN	2,000,000.00
Total Capital Leases - Equipment	2,205,074.91
Commercial Loans	
Commercial Loan Commercial Bank	408,254.89
Line of Credit MWRB	72,775.24
Loan MWRB ConstructionEquipment	3,312,255.12
Total Commercial Loans	3,793,285.25
Private Loans	
Private Loan from Salt Creek	147,644.60
PIK Convertible Debt	510,000.00
Due to Gorczyca	840,900.25
Note due to TLC	968.57
Total Private Loans	1,499,513.42
Other Long Term Liabilities	
Interest Due to Gorczyca	341,769.10
Rent Due to Salt Creek	97,993.56
Personal Property Tax	136,398.34
Total Other Long Term Liabilities	576,161.00
Total Long Term Liabilities	8,568,283.58
Total Liabilities	10,964,120.35
Equity	
2018 Capital Contributions	125,011.00
Gorczyca Equity	-3,003,461.95
Opening Balance Equity	550.32
Members Equity	-4,011,936.31
2016 Capital Contributions	852,157.79
Net Income	-743,589.66
Total Equity	-6,781,268.81
TOTAL LIABILITIES & EQUITY	4,182,851.54

Ordinary Income/Expense

Income

Spent Grain	450.00
Lab Services	410.00
Hand Sanitizer	0.00
Retail Sales	340,892.19
Contract Sales	110,462.04
Spirits Sales	0.00
Wholesale Sales	419,578.12

Total Income 871,792.35

Cost of Goods Sold

Cost of Goods Sold

Total Hand Sanitizer COGS

Raw Materials	103.95
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Total Total Hand Sanitizer COGS 103.95

Total Retail COGS

Variable COGS-Retail	191,924.22
Fixed COGS - Retail	21,175.81

Total Total Retail COGS 213,100.03

Total Contract COGS

Variable COGS-Contract	32,831.92
Fixed COGS-Contract	25,942.64

Total Total Contract COGS 58,774.56

Total Wholesale COGS

Variable COGS - Wholesale	363,011.64
Fixed COGS - Wholesale	82,000.50

Total Total Wholesale COGS 445,012.14

Cost of Goods Sold - Other 0.00

Total Cost of Goods Sold 716,990.68

Total COGS 716,990.68

Gross Profit 154,801.67

Expense

Bank Service Charges -70.00

Operating Expense

Advertising and Promotion	18,524.44
General/Administrative Expenses	386,850.30
Rent Expense	60,400.00
Vehicle Expense	8,679.86

Total Operating Expense 474,454.60

Total Expense 474,384.60

Net Ordinary Income -319,582.93

Other Income/Expense

Other Expense

Depreciation Expense	282,060.76
Amortization	7,164.24
Interest-Finance Charges	134,781.73

Total Other Expense 424,006.73

Net Other Income -424,006.73

Net Income -743,589.66

<div style="display: flex; justify-content: space-between;"> <div> Form 1065 Department of the Treasury Internal Revenue Service </div> <div> EXTENSION GRANTED TO 09/15/23 U.S. Return of Partnership Income </div> <div> OMB No. 1545-0123 <div style="border: 1px solid black; padding: 5px; font-size: 24px; font-weight: bold;">2022</div> </div> </div>			
For calendar year 2022, or tax year beginning _____, ending _____ Go to www.irs.gov/Form1065 for instructions and the latest information.			
A Principal business activity RESTAURANT AND BREWERY	Type or Print	Name of partnership SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY	D Employer identification number 45-1136654
B Principal product or service FOOD AND BEER		Number, street, and room or suite no. If a P.O. box, see instructions. 45 PROGRESS PARKWAY	E Date business started 05/20/2011
C Business code number 722511		City or town, state or province, country, and ZIP or foreign postal code MARYLAND HEIGHTS MO 63043	F Total assets (see instr.) \$ 4,740,374.
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____			
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year			42
J Check if Schedules C and M-3 are attached <input type="checkbox"/>			
K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes			
Caution: Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.			
Income	1 a Gross receipts or sales	1a 4,490,045.	
	b Returns and allowances	1b 10,851.	
	c Balance. Subtract line 1b from line 1a		1c 4,479,194.
	2 Cost of goods sold (attach Form 1125-A)		2 3,044,130.
	3 Gross profit. Subtract line 2 from line 1c		3 1,435,064.
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6
7 Other income (loss) (attach statement)		7	
8 Total income (loss). Combine lines 3 through 7		8 1,435,064.	
Deductions (see instructions for limitations)	9 Salaries and wages (other than to partners) (less employment credits)		9 588,259.
	10 Guaranteed payments to partners		10 137,898.
	11 Repairs and maintenance		11
	12 Bad debts		12 61,713.
	13 Rent		13 98,567.
	14 Taxes and licenses	SEE STATEMENT 1	14 146,166.
	15 Interest (see instructions)		15 562,695.
	16 a Depreciation (if required, attach Form 4562) STMT 3	16a 623,556.	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b 6,334.	16c 617,222.
	17 Depletion (Do not deduct oil and gas depletion.)		17
	18 Retirement plans, etc.		18
19 Employee benefit programs		19 27,341.	
20 Other deductions (attach statement) SEE STATEMENT 2		20 474,071.	
21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21 2,713,932.	
22 Ordinary business income (loss). Subtract line 21 from line 8		22 -1,278,868.	
Tax and Payment	23 Interest due under the look-back method-completed long-term contracts (attach Form 8697)		23
	24 Interest due under the look-back method-income forecast method (attach Form 8866)		24
	25 BBA AAR imputed underpayment (see instructions)		25
	26 Other taxes (see instructions)		26
	27 Total balance due. Add lines 23 through 26		27
	28 Payment (see instructions)		28
	29 Amount owed. If line 28 is smaller than line 27, enter amount owed		29
30 Overpayment. If line 28 is larger than line 27, enter overpayment		30	
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.		
	Signature of partner or limited liability company member _____ Date _____		
Paid Preparer Use Only	Print/Type preparer's name JAMES E. CASH, CPA	Preparer's signature _____	Date _____
	Firm's name SCHOWALTER & JABOURI, P.C.	Check <input type="checkbox"/> if self-employed PTIN [REDACTED]	
	Firm's address 12250 WEBER HILL ROAD, SUITE 315 ST. LOUIS, MO 63127-1805	Firm's EIN 43-1188822	
		Phone no. (314) 849-4999	

Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:				Yes	No
a <input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership				
c <input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership				
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other				
2 At the end of the tax year:					
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership					
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership				X	
3 At the end of the tax year, did the partnership:					
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below					X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock	
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital
4 Does the partnership satisfy all four of the following conditions?				Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.					
b The partnership's total assets at the end of the tax year were less than \$ 1 million.					
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.					
d The partnership is not filing and is not required to file Schedule M-3					X
If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.					
5 Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?					X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?					X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?					X
8 At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country					X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions					X
10 a Is the partnership making, or had it previously made (and not revoked), a sec. 754 election? See instr. for details regarding a sec. 754 election				X	
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions					X
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instruction					X

Form 1065 (2022)

SUGAR CREEK ACQUISITION, LLC D/B/A O'FAL

45-1136654 Page 3

Schedule B Other Information (continued)

	Yes	No
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return		
16 a Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return		
18 Enter the number of partners that are foreign governments under section 892		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938		X
21 Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$		X
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the partnership satisfy one or more of the following? See instructions a The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense. b The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense. c The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		X
25 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$		X
26 Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27 At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?		X
28 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By vote By value		X
29 Reserved for future use		
30 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Sch. B-2 (Form 1065). Enter the total from Sch. B-2, Part III, line 3 If "No," complete Designation of Partnership Representative below.		X

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR **JAMES C GORCZYCA**U.S. address of PR **1800 W. ADAMS
ST. LOUIS, MO 63122**U.S. phone number of PR **636-474-2337**

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

Schedule K Partners' Distributive Share Items		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1 -1,278,868.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments: a Services 4a 137,898. b Capital 4b	4c 137,898.
	c Total. Add lines 4a and 4b	4c 137,898.
	5 Interest income SEE STATEMENT 4	5 13,798.
	6 Dividends and dividend equivalents: a Ordinary dividends	6a
	b Qualified dividends 6b c Dividend equivalents 6c	
	7 Royalties	7
8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
b Collectibles (28%) gain (loss)	9b	
c Unrecaptured section 1250 gain (attach statement)	9c	
10 Net section 1231 gain (loss) (attach Form 4797)	10	
11 Other income (loss) (see instructions) Type	11	
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Contributions SEE STATEMENT 5	13a 129.
	b Investment interest expense	13b
	c Section 59(e)(2) expenditures: (1) Type (2) Amount	13c(2) 75,096.
d Other deductions (see instructions) Type	13d 13,932.	
Self-Employment	14a Net earnings (loss) from self-employment	14a -517,739.
	b Gross farming or fishing income	14b
	c Gross nonfarm income	14c 735,714.
Credits	15a Low-income housing credit (section 42(j)(5))	15a
	b Low-income housing credit (other)	15b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c
	d Other rental real estate credits (see instructions) Type	15d
	e Other rental credits (see instructions) Type	15e
	f Other credits (see instructions) Type	15f 4,492.
International	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input checked="" type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a -85,878.
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties - gross income	17d
	e Oil, gas, and geothermal properties - deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income SEE STATEMENT 8	18b 9,900.
	c Nondeductible expenses SEE STATEMENT 9	18c 4,586.
	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a 13,798.
	b Investment expenses	20b
	c Other items and amounts (attach statement) STMT 10	
21 Total foreign taxes paid or accrued	21	

Analysis of Net Income (Loss) per Return

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21						1	-1,216,329.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners							
b Limited partners		-560,075.	-215,033.	-139,579.			-301,642.

Schedule L Balance Sheets per Books

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash		87,394.		55,349.
2a Trade notes and accounts receivable	202,321.		181,613.	
b Less allowance for bad debts		202,321.		181,613.
3 Inventories		281,523.		234,421.
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (attach statement)	STATEMENT 11	803,440.		546,949.
7a Loans to partners (or persons related to partners)				
b Mortgage and real estate loans				
8 Other investments (attach statement)				
9a Buildings and other depreciable assets	9,497,861.		9,507,388.	
b Less accumulated depreciation	5,080,713.	4,417,148.	5,926,640.	3,580,748.
10a Depletable assets				
b Less accumulated depletion				
11 Land (net of any amortization)				
12a Intangible assets (amortizable only)	364,115.		369,755.	
b Less accumulated amortization	212,609.	151,506.	234,101.	135,654.
13 Other assets (attach statement)	STATEMENT 12	5,640.		5,640.
14 Total assets		5,948,972.		4,740,374.
Liabilities and Capital				
15 Accounts payable		419,323.		744,630.
16 Mortgages, notes, bonds payable in less than 1 year		509,900.		494,249.
17 Other current liabilities (attach statement)	STATEMENT 13	4,021,978.		4,034,776.
18 All nonrecourse loans				
19a Loans from partners (or persons related to partners)		791,010.		819,353.
b Mortgages, notes, bonds payable in 1 year or more		3,799,806.		3,948,596.
20 Other liabilities (attach statement)	STATEMENT 14	552,243.		547,189.
21 Partners' capital accounts		-4,145,288.		-5,848,419.
22 Total liabilities and capital		5,948,972.		4,740,374.

Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	-1,703,131.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Guaranteed payments (other than health insurance)	130,300.	STMT 17	9,900.
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):		7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize):	
STMT 16	150,365.	a Depreciation \$	
a Depreciation \$	222,371.	STMT 18	6,334.
b Travel and entertainment \$	372,736.	8 Add lines 6 and 7	16,234.
5 Add lines 1 through 4	-1,200,095.	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	-1,216,329.

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	-4,742,865.	6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) (see instructions)	-1,216,329.	STMT 20	134,886.
4 Other increases (itemize): STMT 19	9,900.	8 Add lines 6 and 7	134,886.
5 Add lines 1 through 4	-5,949,294.	9 Balance at end of year. Subtract line 8 from line 5	-6,084,180.

**SCHEDULE K-2
(Form 1065)**Department of the Treasury
Internal Revenue Service**Partners' Distributive Share Items - International**

OMB No. 1545-0123

2022

Attach to Form 1065.

Go to www.irs.gov/Form1065 for instructions and the latest information.

Name of partnership

SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY

Employer identification number (EIN)

45-1136654**A** Is the partnership a withholding foreign partnership?☐ Yes ☐ No

If "Yes," enter your WP-EIN _____

B Is the partnership (including the home office or any branch) a qualified derivatives dealer?☐ Yes ☐ No

If "Yes," enter your QI-EIN _____

C Check to indicate the parts of Schedule K-2 that apply.

- | | Yes | No |
|---|-----|----|
| 1 Does Part I apply? If "Yes," complete and attach Part I | 1 | X |
| 2 Does Part II apply? If "Yes," complete and attach Part II | 2 | X |
| 3 Does Part III apply? If "Yes," complete and attach Part III | 3 | X |
| 4 Does Part IV apply? If "Yes," complete and attach Part IV | 4 | X |
| 5 Does Part V apply? If "Yes," complete and attach Part V | 5 | X |
| 6 Does Part VI apply? If "Yes," complete and attach Part VI | 6 | X |

- | | Yes | No |
|---|-----|----|
| 7 Does Part VII apply? If "Yes," complete and attach Part VII | 7 | X |
| 8 Does Part VIII apply? If "Yes," complete and attach Part VIII | 8 | X |
| 9 Does Part IX apply? If "Yes," complete and attach Part IX | 9 | X |
| 10 Does Part X apply? If "Yes," complete and attach Part X | 10 | X |
| 11 Does Part XI apply? If "Yes," complete and attach Part XI | 11 | X |
| 12 Reserved for future use | 12 | |

Part I Partnership's Other Current Year International Information

Check box(es) for additional specified attachments. See instructions.

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> 1. Gain on personal property sale | <input type="checkbox"/> 5. High-taxed income | <input type="checkbox"/> 8. Form 5471 information | <input type="checkbox"/> 11. Dual consolidated loss |
| <input type="checkbox"/> 2. Foreign oil and gas taxes | <input type="checkbox"/> 6. Section 267A disallowed deduction | <input type="checkbox"/> 9. Other forms | <input type="checkbox"/> 12. Reserved for future use |
| <input type="checkbox"/> 3. Splitter arrangements | <input type="checkbox"/> 7. Form 8858 information | <input type="checkbox"/> 10. Partner loan transactions | <input type="checkbox"/> 13. Other international items |
| <input type="checkbox"/> 4. Foreign tax translation | | | (attach description and statement) |

Part II Foreign Tax Credit Limitation**Section 1 - Gross Income**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
1 Sales							
A US	4,479,194.	0.	0.	0.	0.	0.	4,479,194.
B							
C							
2 Gross income from performance of services							
A							
B							
C							
3 Gross rental real estate income							
A							
B							
C							
4 Other gross rental income							
A							
B							
C							

For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

Page **2**

Name of partnership

SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY

EIN

45-1136654

Part II Foreign Tax Credit Limitation (continued)**Section 1 - Gross Income** (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
5 Guaranteed payments	0 .	0 .	0 .	0 .	0 .	130,300 .	130,300 .
6 Interest income							
A US	13,798 .	0 .	0 .	0 .	0 .	0 .	13,798 .
B							
C							
7 Ordinary dividends (exclude amount on line 8)							
A							
B							
C							
8 Qualified dividends							
A							
B							
C							
9 Reserved for future use							
10 Royalties and license fees							
A							
B							
C							
11 Net short-term capital gain							
A							
B							
C							
12 Net long-term capital gain							
A							
B							
C							
13 Collectibles (28%) gain							
A							
B							
C							
14 Unrecaptured section 1250 gain							
A							
B							
C							

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

Page **3**

Name of partnership

SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY

EIN

45-1136654

Part II Foreign Tax Credit Limitation (continued)

Section 1 - Gross Income (continued)

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
15 Net section 1231 gain							
A							
B							
C							
16 Section 986(c) gain							
17 Section 987 gain							
18 Section 988 gain							
19 Section 951(a) inclusions							
A							
B							
C							
20 Other income (see instructions)							
A US	9,900.	0.	0.	0.	0.	0.	9,900.
B							
C							
21 Reserved for future use							
A							
B							
C							
22 Reserved for future use							
A							
B							
C							
23 Reserved for future use							
A							
B							
C							
24 Total gross income (combine lines 1 through 23)	4,502,892.					130,300.	4,633,192.
A US	4,502,892.	0.	0.	0.	0.	130,300.	4,633,192.
B							
C							

Schedule K-2 (Form 1065) 2022

Schedule K-2 (Form 1065) 2022

Page 4

Name of partnership

SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY

EIN

45-1136654

Part II Foreign Tax Credit Limitation (continued)**Section 2 - Deductions**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
25 Expenses allocable to sales income ...	2,240,607.						2,240,607.
26 Expenses allocable to gross income from performances of services	803,523.						803,523.
27 Net short-term capital loss							
28 Net long-term capital loss							
29 Collectibles loss							
30 Net section 1231 loss							
31 Other losses							
32 Research & experimental (R&E) expenses							
A SIC code:							
B SIC code:							
C SIC code:							
33 Allocable rental expenses - depreciation, depletion, and amortization							
34 Allocable rental expenses - other than depreciation, depletion, and amortization							
35 Allocable royalty and licensing expenses - depreciation, depletion, and amortization							
36 Allocable royalty and licensing expenses - other than depreciation, depletion, and amortization							
37 Depreciation not included on line 33 or 35						6,334.	6,334.
38 Charitable contributions	129.						129.
39 Interest expense specifically allocable under Regulations section 1.861-10(e)							
40 Other interest expense specifically allocable under Regulations section 1.861-10T							
41 Other interest expense - business							
42 Other interest expense - investment ...							
43 Other interest expense - passive activity							
44 Section 59(e)(2) expenditures, excluding R&E expenses on line 32	75,096.						75,096.
45 Foreign taxes not creditable but deductible							

Schedule K-2 (Form 1065) 2022

Page 5

Name of partnership

SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY

EIN

45-1136654

Part II Foreign Tax Credit Limitation (continued)**Section 2 - Deductions (continued)**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code)		
46 Section 986(c) loss							
47 Section 987 loss							
48 Section 988 loss							
49 Other allocable deductions (see instructions) STMT 21	2,718,518.					130,300.	2,848,818.
50 Other apportioned share of deductions (see instructions)							
51 Reserved for future use							
52 Reserved for future use							
53 Reserved for future use							
54 Total deductions (combine lines 25 through 53)	5,837,873.					136,634.	5,974,507.
55 Net income (loss) (subtract line 54 from line 24)	-1,334,981.					-6,334.	-1,341,315.

Part III Other Information for Preparation of Form 1116 or 1118**Section 1 - R&E Expenses Apportionment Factors**

Description	(a) U.S. source	Foreign Source				(f) Sourced by partner	(g) Total
		(b) Foreign branch category income	(c) Passive category income	(d) General category income	(e) Other (category code _____) (country code _____)		
1 Gross receipts by SIC code							
A SIC code:							
B SIC code:							
C SIC code:							
E SIC code:							
E SIC code:							
F SIC code:							
2 Exclusive apportionment with respect to total R&E expenses entered on Part II, line 32. Enter the following.							
A R&E expense with respect to activity performed in the United States							
(i) SIC code:						2A(i)	
(ii) SIC code:						2A(ii)	
(iii) SIC code:						2A(iii)	
B R&E expense with respect to activity performed outside the United States							
(i) SIC code:						2B(i)	
(ii) SIC code:						2B(ii)	
(iii) SIC code:						2B(iii)	

Form **1125-A****Cost of Goods Sold**

(Rev. November 2018)

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service▶ Go to www.irs.gov/Form1125A for the latest information.

Name SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY		Employer identification number 45-1136654
1	Inventory at beginning of year	281,523.
2	Purchases	1,150,093.
3	Cost of labor	803,523.
4	Additional section 263A costs (attach schedule)	
5	Other costs (attach schedule) SEE STATEMENT 22	1,043,412.
6	Total. Add lines 1 through 5	3,278,551.
7	Inventory at end of year	234,421.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	3,044,130.

9 a Check all methods used for valuing closing inventory:

(i) ☒ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶ _____

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions ☒ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 11-2018)

**SCHEDULE B-1
(Form 1065)**(Rev. August 2019)
Department of the Treasury
Internal Revenue Service**Information on Partners Owning 50% or
More of the Partnership**

▶ Attach to Form 1065.

OMB No. 1545-0123

▶ Go to www.irs.gov/Form1065 for the latest information.

Name of partnership

Employer identification number

SUGAR CREEK ACQUISITION, LLC
D/B/A O'FALLON BREWERY

45-1136654

Part I Entities Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II Individuals or Estates Owning 50% or More of the Partnership (Form 1065, Schedule B, Question 2b (Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
JAMES C GORCZYCA		UNITED STATES	51.27

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

Form 4562 Department of the Treasury Internal Revenue Service	Depreciation and Amortization (Including Information on Listed Property) OTHER 1 Attach to your tax return. Go to www.irs.gov/Form4562 for instructions and the latest information.	OMB No. 1545-0172 2022 Attachment Sequence No. 179
Name(s) shown on return SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY		Identifying number 45-1136654

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,080,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	7,671.
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)
Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2022	17	615,885.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	623,556.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form 4562 (2022)

SUGAR CREEK ACQUISITION, LLC D/B/A O'FAL

45-1136654 Page 2

Part V**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	

26 Property used more than 50% in a qualified business use:

VEHICLE	100113	%	19,900.		5	200DB-HY		
VEHICLE	010116	%	1,500.		5	200DB-HY		
	:	%						

27 Property used 50% or less in a qualified business use:

	:	%				S/L -		
	:	%				S/L -		
	:	%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year:					
	:				
	:				
43 Amortization of costs that began before your 2022 tax year				43	27,827.
44 Total. Add amounts in column (f). See the instructions for where to report				44	27,827.

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Credit for Increasing Research Activities

OMB No. 1545-0619

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form6765 for instructions and the latest information.Attachment
Sequence No. **676**

SUGAR CREEK ACQUISITION, LLC
D/B/A O'FALLON BREWERY

Identifying number

45-1136654

Section A - Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia		1	
2	Basic research payments to qualified organizations	2		
3	Qualified organization base period amount	3		
4	Subtract line 3 from line 2. If zero or less, enter -0-		4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5		
6	Cost of supplies	6		
7	Rental or lease costs of computers	7		
8	Enter the applicable percentage of contract research expenses	8		
9	Total qualified research expenses. Add lines 5 through 8	9		
10	Enter fixed-base percentage, but not more than 16% (0.16)	10		%
11	Enter average annual gross receipts	11		
12	Multiply line 11 by the percentage on line 10	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Multiply line 9 by 50% (0.50)	14		
15	Enter the smaller of line 13 or line 14		15	
16	Add lines 1, 4, and 15		16	
17	Are you electing the reduced credit under section 280C? ▶ Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		17	

Section B - Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia		18	
19	Basic research payments to qualified organizations	19		
20	Qualified organization base period amount	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-		21	0.
22	Add lines 18 and 21		22	0.
23	Multiply line 22 by 20% (0.20)		23	0.
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24	56,300.	
25	Cost of supplies	25	18,760.	
26	Rental or lease costs of computers	26		
27	Enter the applicable percentage of contract research expenses	27		
28	Total qualified research expenses. Add lines 24 through 27	28	75,060.	
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29	206,678.	
30	Divide line 29 by 6.0	30	34,446.	
31	Subtract line 30 from line 28. If zero or less, enter -0-	31	40,614.	
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)		32	5,686.
33	Add lines 23 and 32		33	5,686.
34	Are you electing the reduced credit under section 280C? ▶ Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached		34	4,492.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 6765 (Rev. 12-2020)

Section C - Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	4,492.
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	
38	Add lines 36 and 37	38	4,492.
	<ul style="list-style-type: none"> • Estates and trusts, go to line 39. • Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. • Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. • Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. • Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. <p>Note: Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.</p>		
39	Amount allocated to beneficiaries of the estate or trust	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D - Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions <input type="checkbox"/>		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than \$250,000). See instructions	42	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	

Form 6765 (Rev. 12-2020)

Worksheet for Figuring Net Earnings (Loss) From Self-Employment

Name of partnership SUGAR CREEK ACQUISITION, LLC D/B/A O'FALLON BREWERY		Employer identification number 45-1136654	
1 a Ordinary income (loss) (Schedule K, line 1)	1a	-1,278,868.	
b Net income (loss) from CERTAIN rental real estate activities	1b		
c Net income (loss) from other rental activities (Schedule K, line 3c)	1c		
d Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount	1d		
e Other additions	1e		
f Combine lines 1a through 1e	1f	-1,278,868.	
2 a Net gain from Form 4797, Part II, line 17, included on line 1a above	2a		
b Other subtractions	2b		
c Add lines 2a and 2b	2c		
3 a Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c	3a	-1,278,868.	
b Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs	3b	-623,231.	
c Subtract line 3b from line 3a			3c -655,637.
4 a Guaranteed payments to partners (Schedule K, line 4a) derived from a trade or business as defined in section 1402(c)	4a	137,898.	
b Part of line 4a allocated to individual limited partners for other than services and to estates, trusts, corporations, exempt organizations, and IRAs	4b		
c Subtract line 4b from line 4a			4c 137,898.
5 Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a	5		-517,739.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Sugar Creek Acquisition, LLC
d/b/a O'Fallon Brewery
45 Progress Parkway
Maryland Heights, MO 63043

Employer Identification Number: 45-1136654

For the Year Ending December 31, 2022

Sugar Creek Acquisition, LLC d/b/a O'Fallon Brewery is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1065	TAX EXPENSE	STATEMENT 1
DESCRIPTION		AMOUNT
EXCISE TAXES		39,289.
LICENSES AND PERMITS		10,349.
PAYROLL TAXES		46,921.
TAXES		49,607.
TOTAL TO FORM 1065, LINE 14		146,166.

FORM 1065	OTHER DEDUCTIONS	STATEMENT 2
DESCRIPTION		AMOUNT
ADVERTISING		19,480.
AMORTIZATION EXPENSE		27,827.
BANK SERVICE CHARGES		47,286.
BREW		75,083.
DUES AND SUBSCRIPTIONS		27,264.
EMPLOYEE RELATIONS		3,612.
INSURANCE EXPENSE		45,416.
LATE FEES/PENALTIES		8,984.
LESS: SECTION 59(E)(2) EXPENSES		-75,096.
MEALS NOT SUBJECT TO LIMITATION		1,970.
MISCELLANEOUS EXPENSES		10,639.
PEST CONTROL		1,620.
POSTAGE AND DELIVERY		1,823.
PROFESSIONAL FEES		102,754.
RESEARCH AND DEVELOPMENT		36.
SALES CONSULTATION		61,195.
SUPPLIES		6,346.
TELEPHONES		10,163.
TRAVEL		2,471.
UTILITIES		40,899.
VEHICLE EXPENSES		25,172.
WORKERS COMPENSATION INSURANCE		29,127.
TOTAL TO FORM 1065, LINE 20		474,071.

FORM 1065	TRADE OR BUSINESS DEPRECIATION	STATEMENT 3
DESCRIPTION	REPORTED ELSEWHERE	REPORTED ON PAGE 1
DEPRECIATION - TRADE OR BUSINESS		617,222.
SECTION 754 DEPRECIATION - TRADE OR BUSINESS	6,334.	
TOTAL TO FORM 1065, PAGE 1, LINES 16B AND 16C	6,334.	617,222.

SCHEDULE K	INTEREST INCOME	STATEMENT 4
DESCRIPTION	U.S. BONDS	OTHER
INTEREST INCOME		13,798.
TOTAL TO SCHEDULE K, LINE 5		13,798.

SCHEDULE K	CHARITABLE CONTRIBUTIONS	STATEMENT 5
DESCRIPTION	TYPE	AMOUNT
CHARITABLE CONTRIBUTIONS	CASH (60%)	129.
TOTALS TO SCHEDULE K, LINE 13A		129.

SCHEDULE K	OTHER DEDUCTIONS	STATEMENT 6
DESCRIPTION		AMOUNT
HEALTH INSURANCE PREMIUMS		7,598.
SECTION 754 DEPRECIATION - TRADE OR BUSINESS		6,334.
TOTAL INCLUDED IN SCHEDULE K, LINE 13D		13,932.

SCHEDULE K	OTHER CREDITS	STATEMENT 7
DESCRIPTION		AMOUNT
CREDIT FOR INCREASE IN RESEARCH EXPENDITURES		4,492.
TOTAL TO SCHEDULE K, LINE 15F		4,492.

SCHEDULE K	OTHER TAX-EXEMPT INCOME	STATEMENT 8
DESCRIPTION		AMOUNT
PPP LOANS, EIDL, OTH COVID GRANTS		9,900.
TOTAL TO SCHEDULE K, LINE 18B		9,900.

SCHEDULE K	NONDEDUCTIBLE EXPENSE	STATEMENT 9
DESCRIPTION		AMOUNT
KEYMAN LIFE INSURANCE		4,586.
TOTAL TO SCHEDULE K, LINE 18C		4,586.

SCHEDULE K	OTHER ITEMS	STATEMENT 10
DESCRIPTION		AMOUNT
SECTION 199A - ORDINARY INCOME (LOSS)		-1,278,868.
SECTION 199A - OTHER DEDUCTIONS		6,334.
SECTION 199A W-2 WAGES		1,508,689.
SECTION 199A UNADJUSTED BASIS OF ASSETS		9,494,289.
BUSINESS INTEREST EXPENSE		562,695.

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 11
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ERTC RECEIVABLE	452,644.	
SUPPLIER DEPOSIT		531,105.
UNDEPOSITED FUNDS	350,796.	15,844.
TOTAL TO SCHEDULE L, LINE 6	803,440.	546,949.

SCHEDULE L	OTHER ASSETS	STATEMENT 12
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
SECURITY DEPOSIT	5,640.	5,640.
TOTAL TO SCHEDULE L, LINE 13	5,640.	5,640.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 13
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED EXPENSES		4,718.
ACCRUED INTEREST	740,048.	937,363.
CAPITAL LEASE	2,581,061.	2,404,626.
CREDIT CARDS	120,630.	109,093.
CUSTOMER DEPOSITS	115,849.	47,485.
MIDWEST LINE OF CREDIT	147,314.	84,724.
OTHER CURRENT LIABILITIES	23,092.	21,043.
PAYROLL TAXES	14,912.	14,274.
PERSONAL PROPERTY TAX	170,727.	213,653.
RENT PAYABLE	100,557.	183,191.
SALES TAX PAYABLE	7,788.	14,606.
TOTAL TO SCHEDULE L, LINE 17	4,021,978.	4,034,776.

SCHEDULE L	OTHER LIABILITIES	STATEMENT 14
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
OTHER LIABILITIES	552,243.	547,189.
TOTAL TO SCHEDULE L, LINE 20	552,243.	547,189.

FORM 1065	PARTNERS' CAPITAL ACCOUNT SUMMARY				STATEMENT 15
PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1	-4,975,111.		-687,651.		-5,662,762.
2	-32,193.		-13,996.		-46,189.
3	-12,778.		-6,999.		-19,777.
4	-12,701.		-6,999.		-19,700.
6	-20,272.		-14,364.		-34,636.
7	-36,776.		-20,994.		-57,770.
8	-4,912.		-3,872.		-8,784.
9	-9,806.		-7,738.		-17,544.
10	-4,828.		-3,873.		-8,701.
11	-10,174.		-10,313.		-20,487.
12	-3,807.		-4,199.		-8,006.
13	-108.		-2,265.		-2,373.
14	-96.		-2,265.		-2,361.
15	-106.		-2,264.		-2,370.
16	-104.		-2,267.		-2,371.
17	-10,201.		-13,996.		-24,197.
18	3,326.		-92,070.		-88,744.

19	127,274.	-101,009.	26,265.
20	2,089.	-58,004.	-55,915.
21	25,050.	-44,846.	-19,796.
22	14,672.	-39,407.	-24,735.
23	6,551.	-20,376.	-13,825.
24	634.	-17,401.	-16,767.
25	627.	-17,400.	-16,773.
26	417.	-11,601.	-11,184.
27	418.	-11,601.	-11,183.
28	4,249.	-10,573.	-6,324.
29	54,248.	-10,571.	43,677.
30	2,113.	-6,416.	-4,303.
31	207.	-5,801.	-5,594.
32	2,022.	-6,415.	-4,393.
33	2,014.	-6,416.	-4,402.
34	1,969.	-6,416.	-4,447.
35	1,915.	-6,125.	-4,210.
36	2,020.	-6,102.	-4,082.
37	2,133.	-4,365.	-2,232.
38	17,414.	-5,463.	11,951.

SUGAR CREEK ACQUISITION, LLC D/B/A O'FAL
Pg 34 of 52

45-1136654

39	69,676.	-13,658.	56,018.
40	44,681.	-13,654.	31,027.
41	13,930.	-4,604.	9,326.
42	-2,496.	-3,683.	-6,179.
43	-6,045.	-13,283.	-19,328.
TOTAL	<u>-4,742,865.</u>	<u>-1,341,315.</u>	<u>-6,084,180.</u>

SCHEDULE M-1 EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN STATEMENT 16

DESCRIPTION	AMOUNT
ACCRUED RENT	82,633.
KEYMAN LIFE INSURANCE	4,586.
RELATED PARTY ACCRUED INTEREST	63,146.
TOTAL TO SCHEDULE M-1, LINE 4	150,365.

SCHEDULE M-1 INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN STATEMENT 17

DESCRIPTION	AMOUNT
PPP LOANS, EIDL, OTH COVID GRANTS	9,900.
TOTAL TO SCHEDULE M-1, LINE 6	9,900.

SCHEDULE M-1 DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOKS STATEMENT 18

DESCRIPTION	AMOUNT
AMORTIZATION	6,334.
TOTAL TO SCHEDULE M-1, LINE 7	6,334.

SCHEDULE M-2 OTHER INCREASES STATEMENT 19

DESCRIPTION	AMOUNT
OTHER TAX-EXEMPT INCOME	9,900.
TOTAL TO SCHEDULE M-2, LINE 4	9,900.

SCHEDULE M-2		OTHER DECREASES	STATEMENT 20
DESCRIPTION			AMOUNT
GUARANTEED PAYMENTS			130,300.
NONDEDUCTIBLE EXPENSES			4,586.
TOTAL TO SCHEDULE M-2, LINE 7			134,886.

SCHEDULE K-2		PART II: SECTION 2 - DEDUCTIONS, LINE 49, OTHER ALLOCABLE DEDUCTIONS					STATEMENT 21
DESCRIPTION							
U.S. SOURCE	FOREIGN BRANCH CATEGORY INCOME	PASSIVE CATEGORY INCOME	GENERAL CATEGORY INCOME	OTHER	SOURCED BY PARTNER	TOTAL	
TOTAL DEDUCTIONS							
2,713,932.	0.	0.	0.	0.	0.	0.	2,713,932.
KEYMAN LIFE INSURANCE							
4,586.	0.	0.	0.	0.	0.	0.	4,586.
GUARANTEED PAYMENTS							
0.	0.	0.	0.	0.	130,300.	130,300.	

FORM 1125-A		OTHER COSTS	STATEMENT 22
DESCRIPTION			AMOUNT
EMPLOYEE BENEFITS			13,704.
FREIGHT AND SHIPPING COSTS			180,106.
PAYROLL TAXES			81,496.
SHRINKAGE			425,191.
UTILITIES			342,915.
TOTAL TO LINE 5			1,043,412.

Fill in this information to identify the case:

Debtor name **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
United States Bankruptcy Court for the: **EASTERN DISTRICT OF MISSOURI**
Case number (if known): _____

☐ Check if this is an
amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Ardagh Glass PO Box 74008033 Chicago, IL 60674						\$11,904.65
Ardagh Metal Packaging USA Corp 10800 Marina Drive Olive Branch, MS 38654						\$33,235.16
Berlin Packaging PO Box 74007164 Chicago, IL 60674						\$21,825.91
Bono Burns Distributing, Inc. 3616 South Big Bend Saint Louis, MO 63143						\$26,527.61
Boxes, LLC Dale Krystalovich PO Box 467 Des Moines, IA 50302						\$22,014.72
BSG Craftbrewing P.O. Box 74769 Chicago, IL 60694						\$20,957.85
Cee Kay Supply P.O. Box 840015 Kansas City, MO 64184						\$17,205.08
Country Malt Group PO Box 51602 Los Angeles, CA 90051						\$12,194.70

Debtor **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Eagle Drayage Co. 4350 Semple Avenue Saint Louis, MO 63120						\$11,554.85
Grey Eagle Distributors 2340 Millpark Dr. Maryland Heights, MO 63043		unsecured loan				\$100,000.00
Metropolitan St. Louis Sewer District PO Box 437 Saint Louis, MO 63166		Disputed fine	Disputed			\$147,071.36
Microstar Keg Management PO Box 912392 Denver, CO 80291						\$50,010.55
Missouri Department of Revenue Bankruptcy Unit P.O. Box 475 301 W. High Street Jefferson City, MO 65105-4750		Sales Tax - November - May 2023				\$44,972.00
Orora/Landsberg Packaging Solutions 25794 Network PL Chicago, IL 60673						\$26,554.80
Polsinelli PC PO Box 878681 Kansas City, MO 64187						\$84,664.13
Quest Graphics 2423 Northline Industrial Dr. Maryland Heights, MO 63043						\$12,429.55
TForce Worldwide (DLS) P.O. Box 7410328 Chicago, IL 60674						\$45,816.64
US Tape and Label 2092 Westport Center Dr. Saint Louis, MO 63146						\$57,809.79
Veryable Inc. P. O. Box 31001 Pasadena, CA 91110						\$12,343.50

Debtor **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
Name

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Wunderlich 821 Clinton Street Saint Louis, MO 63102						\$19,276.99

United States Bankruptcy Court
Eastern District of Missouri

In re Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC

Debtor(s)

Case No.

Chapter

11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

☐ **FLAT FEE**

For legal services, I have agreed to accept _____ \$ _____

Prior to the filing of this statement I have received _____ \$ _____

Balance Due _____ \$ _____

☒ **RETAINER**

For legal services, I have agreed to accept and received a retainer of _____ \$ **0.00**

The undersigned shall bill against the retainer at an hourly rate of _____ \$ **380.00**

[Or attach firm hourly rate schedule.] Debtor(s) have agreed to pay all Court approved fees and expenses exceeding the amount of the retainer.

2. The source of the compensation paid to me was:

☒ Debtor ☐ Other (specify):

3. The source of compensation to be paid to me is:

☒ Debtor ☐ Other (specify):

4. ☒ I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

☐ I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

a. [Other provisions as needed]

Negotiations with secured creditors to reduce to market value; exemption planning; preparation and filing of reaffirmation agreements and applications as needed; preparation and filing of motions pursuant to 11 USC 522(f)(2)(A) for avoidance of liens on household goods.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding.

In re Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery
LLC

Debtor(s)

Case No. _____

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)
(Continuation Sheet)

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

June 12, 2023

Date

/s/ Spencer Desai

Spencer Desai

Signature of Attorney

The Desai Law Firm

13321 North Outer Forty Road

Suite 300

Chesterfield, MO 63017

314-666-9781

spd@desailawfirmllc.com

Name of law firm

**United States Bankruptcy Court
Eastern District of Missouri**

In re	<u>Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC</u>	Case No.	_____
	Debtor(s)	Chapter	<u>11</u>

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) hereby certifies/certify under penalty of perjury that the attached list containing the names and addresses of my creditors (Matrix), consisting of **9** page(s) and is true, correct and complete.

/s/ James Gorczyca

James Gorczyca/Manager

Signer/Title

Dated: **June 12, 2023**

5K Printing Consultants
6125 Little Dutch Creek Road
Cedar Hill, MO 63016

ACCOUNT RESOLUTION CORPORATION
700 GODDARD AVE
Chesterfield, MO 63005

American Boiler & Mechanical
4950 Bischoff Ave
Saint Louis, MO 63110

Ardagh Glass
PO Box 74008033
Chicago, IL 60674

Ardagh Metal Packaging USA Corp
10800 Marina Drive
Olive Branch, MS 38654

Atlas Labels & Packaging
3107 Merriam Lane
Kansas City, KS 66106

Bank of America
P.O. Box 15796
Wilmington, DE 19886

Beck Flavors
212 Milwell Drive
Maryland Heights, MO 63043

Berlin Packaging
PO Box 74007164
Chicago, IL 60674

Bertarelli Paper Company
1927 Marconi Ave
Saint Louis, MO 63110

Bono Burns Distributing, Inc.
3616 South Big Bend
Saint Louis, MO 63143

Boxes, LLC
Dale Krystalovich
PO Box 467
Des Moines, IA 50302

Brewing Science Institute
106 Glen Dale Dr
Woodland Park, CO 80863

Briess Malting Company
P.O. Box 88679
Milwaukee, WI 53288

Brook & Whittle Ltd.
PO BOX 68044
Newark, NJ 07101

Bryn Mawr Equipment Finance
801 Lancaster Avenue
Bryn Mawr, PA 19010

BSG Craftbrewing
P.O. Box 74769
Chicago, IL 60694

Byline Financial Group
03 Accounts Receivable Bin 88205
Milwaukee, WI 53288

C K Print & Design
1992 NW 50 Highway
Lone Jack, MO 64070

Cee Kay Supply
P.O. Box 840015
Kansas City, MO 64184

Chase Bank N.A.
PO Box 15145
Wilmington, DE 19850

Chemia
11558 Rock Island Ct.
Maryland Heights, MO 63043

ChemStation
PO Box 430127
Saint Louis, MO 63143

Cincinnati Insurance Company
P. O. Box 145620
Cincinnati, OH 45250

CIT
21146 Network Place
Chicago, IL 60673

CIT Bank
10201 Centurion Parkway North
Suite 100
Jacksonville, FL 32256

Commercial Bank of Westport
2330 West Port Plaza
Saint Louis, MO 63146

Commercial Pumping Service
PO Box 429
Saint Charles, MO 63302

Commercial Steam Cleaners
P.O. Box 12446
Saint Louis, MO 63132

Concentra
Occupational Health Centers of Kansas
P.O. Box 369
Lombard, IL 60148

Continuum Technology Group
101 S. Hanley
Suite #1325
Saint Louis, MO 63105

Country Malt Group
PO Box 51602
Los Angeles, CA 90051

Crestmark Vendor Finance
5480 Corporate Drive
Suite 350
Troy, MI 48098

Crown Lift Trucks
P. O. Box 641173
Cincinnati, OH 45264

Debbie E Gorczyca
1800 West Adams
Saint Louis, MO 63122

Department of Revenue - St. Louis County
41 South Central Avenue
Licensing Division
Saint Louis, MO 63105

Diversified Packaging, Inc
2101 Innerbelt Business Center Drive
Saint Louis, MO 63114

Drive Social Media, LLC
906 Olive Street
Suite 700
Saint Louis, MO 63101

Dynamic Engineered Systems, Inc
797 West Terra Ln.
O Fallon, MO 63366

Eagle Drayage Co.
4350 Semple Avenue
Saint Louis, MO 63120

Eagle Warehouse & Distributing Co.
4350 Semple Avenue
Saint Louis, MO 63120

Elite Mechanical
108 Hamilton Industrial
Wentzville, MO 63385

Elite Printing & Packaging Inc.
1601 Tradeport Drive
Suite #900
Hazelwood, MO 63042

Envoy Logistics
PO Box 2803
Oshkosh, WI 54903

Ferguson Facilities Supply
PO Box 802817
Chicago, IL 60680

GDS Properties
200 Clearview Drive
Saint Charles, MO 63303

Grainger
P.O. Box 419267
Dept. 688
Kansas City, MO 64141

Green Rx Lawn
3122 Sutton Blvd.
Saint Louis, MO 63143

Grey Eagle Distributors
2340 Millpark Dr.
Maryland Heights, MO 63043

Gusmer Enterprises, Inc.
P.O. Box 18769
Newark, NJ 07191

Harris Technologies
1099 Milwaukee St.
Suite 200
Saint Louis, MO 63122

Hartford
P. O. Box 660916
Dallas, TX 75266

Heartland Industries, Inc.
9727 Green Park Industrial Dr.
Saint Louis, MO 63123

HEUFT USA, Inc
2820 Thatcher Road
Downers Grove, IL 60515

HTE Technologies
PO Box 790100
Dept #23930
Saint Louis, MO 63179

Hygiena LLC
1801 W. Olympic Blvd.
File 2007
Pasadena, CA 91199

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Interstate Business System
9137 Reavis Barracks Rd
Saint Louis, MO 63123

James Gorczyca
1800 West Adams
Saint Louis, MO 63122

Jay Umansky PC
12460 Olive Blvd.
Suite 118
Saint Louis, MO 63141

Jaytech/QWT Corporation
1290 Osborne Road
Suite E
Minneapolis, MN 55432

Kalsec Inc
PO Box 50511
Kalamazoo, MI 49005

Leaf Capital Funding
2005 Market Street
14th Floor
Philadelphia, PA 19103

Linek Plumbing Company
24 Kirkham Industrial Court
Saint Louis, MO 63119

M2 Lease Funds LLC
175 N. Patrick Blvd.
Suite 140
Brookfield, WI 53045

MacQuarie Equipment Capital Inc.
1301 Riverplace Blvd.
Jacksonville, FL 32207

Managed Pharmacy Programs
10860 N Mavinee Drive
Tucson, AZ 85737

Marco Technologies LLC
PO Box 1450
Minneapolis, MN 55485

Matchbox Design Group
1501 Locust Street
Suite A
Saint Louis, MO 63103

Metropolitan St. Louis Sewer District
PO Box 437
Saint Louis, MO 63166

Microstar Keg Management
PO Box 912392
Denver, CO 80291

Midland States Bank
1801 Park 270 Drive
Suite 200
Saint Louis, MO 63146

Midwest Regional Bank
363 Festus Centre Drive
Festus, MO 63028

Missouri Craft Brewers Guild
PO Box 7713
Columbia, MO 65205

Missouri Department of Revenue
Bankruptcy Unit
P.O. Box 475
301 W. High Street
Jefferson City, MO 65105-4750

Mitsubishi HC Capital America, Inc.
7808 Creekridge Circle
Suite 250
Minneapolis, MN 55439

Nationwide Fire & Safety
1734 Clarkson Road
Suite 348
Chesterfield, MO 63017

Navitas Credit Corp
201 Executive Center Drive
Suite 100
Columbia, SC 29210

Nellie & Joe's
450 S.W. 12th Avenue
Attn: Scott Wainman
Pompano Beach, FL 33069

Olympic Compactor Rentals
P. O. Box 800336
Houston, TX 77280

Omega Yeast Labs
PO Box 15040
Saint Louis, MO 63110

Orora/Landsberg Packaging Solutions
25794 Network PL
Chicago, IL 60673

PA Department of Revenue
PO Box 280909
Harrisburg, PA 17218

Pallet Logistics Management
7100 Hazelwood Avenue
Hazelwood, MO 63042

Pallet Sales & Recycling
301 S. Main Street
Attn: Kelly Diesel
East Saint Louis, IL 62201

Philibert Security Systems, Inc
735 Marshall Avenue
Saint Louis, MO 63119

Pioneer Pest Management
400 E Clinton Pl
Saint Louis, MO 63122

Polsinelli PC
PO Box 878681
Kansas City, MO 64187

Pratt Industries, Inc.
P. O. Box 933949
Atlanta, GA 31193

Premium Mechanical and Automation
3185 North High Street
Jackson, MO 63755

Quality Tank Solutions
652 Armour Road
Oconomowoc, WI 53066

Quest Graphics
2423 Northline Industrial Dr.
Maryland Heights, MO 63043

Riverfront Times
P.O. Box 179456
Saint Louis, MO 63117

Roberts Loading Dock Equip. Co, Inc.
4801 Tholozan Ave.
Saint Louis, MO 63116

Salt Creek Holdings, LLC
45 Progress Parkway
Maryland Heights, MO 63043

Schowalter & Jabouri, P. C.
12250 Weber Hill Road
Suite #315
Saint Louis, MO 63127

Small Business Administration
10737 Gateway West
El Paso, TX 79935

St. Louis Collector of Revenue
41 South Central Ave.
Saint Louis, MO 63105

Star Crowns Packaging
107 Le Moyne West
Longueuil, QC
J4H 1V6 Canada

Sutton Transport, Inc.
Box 78425
Milwaukee, WI 53278

TForce Worldwide (DLS)
P.O. Box 7410328
Chicago, IL 60674

Triad Products
1801 W B St
Hastings, NE 68901

United Rentals
PO Box 840514
Dallas, TX 75284

US Foods, Inc.
P. O. Box 504854
Saint Louis, MO 63150

US Tape and Label
2092 Westport Center Dr.
Saint Louis, MO 63146

Veryable Inc.
P. O. Box 31001
Pasadena, CA 91110

Vitale's Bakery
2130 Marconi
Saint Louis, MO 63110

Weber Flavors
549 Palwaukee Drive
Wheeling, IL 60090

Wunderlich
821 Clinton Street
Saint Louis, MO 63102

**United States Bankruptcy Court
Eastern District of Missouri**

In re **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**
Debtor(s)

Case No. _____
Chapter **11**

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

June 12, 2023

Date

/s/ Spencer Desai

Spencer Desai

Signature of Attorney or Litigant

Counsel for **Sugar Creek Acquisition LLC d/b/a O'Fallon Brewery LLC**

The Desai Law Firm

13321 North Outer Forty Road

Suite 300

Chesterfield, MO 63017

314-666-9781

spd@desailawfirmllc.com